

Exhibit 377

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

DEY LABORATORIES

2751 Napa Valley Corporate Drive

Napa, CA 94558

800/755-5560 or 707/224-3200

Day NDC # 49502				Average Wholesale Price (AWP) List				Effective 12/01/05	
NDC #	Product Number	Strength	Size	Description	Rx or OTC	Orange Book Rating	Units per Carton	AWP \$	
ACETYL CYSTEINE SOLUTION									
49502	18104	10%	4 mL	Acetylcysteine Solution	Rx	AN	12 / ctn	67.80	
49502	18110	10%	10 mL	Acetylcysteine Solution	Rx	AN	3 / ctn	40.26	
49502	18130	10%	30 mL	Acetylcysteine Solution	Rx	AN	3 / ctn	110.48	
49502	18204	20%	4 mL	Acetylcysteine Solution	Rx	AN	12 / ctn	81.36	
49502	18210	20%	10 mL	Acetylcysteine Solution	Rx	AN	3 / ctn	48.66	
49502	18230	20%	30 mL	Acetylcysteine Solution	Rx	AN	3 / ctn	133.43	
49502	18200	20%	100 mL	Acetylcysteine Solution	Rx	AN	1 / ctn	92.21	
ALBUTEROL INHALATION AEROSOL, METERED DOSE INHALER									
49502	30317	200 metered Inhalations		Albuterol Inhalation Aerosol 17g (MDI)	Rx	NA *	1 / ctn	21.70	
ALBUTEROL SULFATE INHALATION SOLUTION									
49502	69703	0.083%	3 mL	Albuterol Sulfate Inhalation Solution, (Pre-mixed)	Rx	AN	25 / ctn	30.25	
49502	69733	0.083%	3 mL	Albuterol Sulfate Inhalation Solution, (Pre-mixed)	Rx	AN	30 / ctn	36.30	
49502	69760	0.083%	3 mL	Albuterol Sulfate Inhalation Solution, (Pre-mixed)	Rx	AN	60 / ctn	72.60	
ALBUTEROL SULFATE SYRUP									
49502	79516	2 mg/5 mL (1 Pint)	16 fl. oz.	Albuterol Sulfate Syrup	Rx	AA	Not Appl.	27.92	
CROMOLYN SODIUM INHALATION SOLUTION USP									
49502	68902	20 mg/2 mL	2 mL	Cromolyn Sodium Inhalation USP	Rx	AN	60 / ctn	42.00	
49502	68912	20 mg/2 mL	2 mL	Cromolyn Sodium Inhalation USP	Rx	AN	120 / ctn	84.00	
ISOETHARINE INHALATION SOLUTION USP, SULFITE-FREE									
49502	66103	0.08%	3 mL	Isoetharine Inhalation Solution, S/F USP (Pre-mixed)	Rx	AN	25 / ctn	19.90	
49502	66405	0.10%	5 mL	Isoetharine Inhalation Solution, S/F USP (Pre-mixed)	Rx	AN	25 / ctn	19.90	
49502	66003	0.17%	3 mL	Isoetharine Inhalation Solution, S/F USP (Pre-mixed)	Rx	AN	25 / ctn	19.90	
49502	66902	0.25%	2 mL	Isoetharine Inhalation Solution, S/F USP (Pre-mixed)	Rx	AN	25 / ctn	19.90	
METAPROTERENOL SULFATE INHALATION SOLUTION USP, SULFITE-FREE									
49502	67803	0.4%	2.5 mL	Metaproterenol Sulfate Inhalation Solution, USP	Rx	AN	25 / ctn	30.75	
49502	67803	0.6%	2.5 mL	Metaproterenol Sulfate Inhalation Solution, USP	Rx	AN	25 / ctn	30.75	
SODIUM CHLORIDE SOLUTIONS									
Sodium Chloride, Hypotonic									
49502	82003	0.45%	3 mL	Sodium Chloride Inhalation Solution USP	OTC	---	100 / ctn	24.20	
49502	82005	0.45%	5 mL	Sodium Chloride Inhalation Solution USP	OTC	---	100 / ctn	24.20	
Sodium Chloride, Isotonic									
49502	83003	0.9%	3 mL	Sodium Chloride Inhalation Solution USP	OTC	---	100 / ctn	24.20	
49502	83005	0.9%	5 mL	Sodium Chloride Inhalation Solution USP	OTC	---	100 / ctn	24.20	
49502	83015	0.9%	15 mL	Sodium Chloride Inhalation Solution USP	OTC	---	24 / ctn	14.10	
49502	03003	0.9%	3 mL	Sodium Chloride Solution	OTC	---	250 / ctn	61.00	
49502	03005	0.9%	5 mL	Sodium Chloride Solution	OTC	---	250 / ctn	61.00	
49502	03010	0.9%	10 mL	Sodium Chloride Solution	OTC	---	125 / ctn	61.00	
49502	03020	0.9%	20 mL	Sodium Chloride Solution	OTC	---	100 / ctn	71.00	
Sodium Chloride, Hypertonic									
49502	64015	3%	15 mL	Sodium Chloride Solution	Rx	---	50 / ctn	51.00	
49502	64115	10%	15 mL	Sodium Chloride Solution	Rx	---	50 / ctn	51.00	
STERILE WATER									
49502	81003	---	3 mL	Sterile Water For Inhalation USP	OTC	---	100 / ctn	24.20	
49502	81005	---	5 mL	Sterile Water For Inhalation USP	OTC	---	100 / ctn	24.20	
NOTE:									
* New Product									
* Not Applicable. Manufactured by originator.									
Form # 09-106-12									

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* New Product

* Not Applicable. Manufactured by originator.

Form #

09-106-12

CONFIDENTIAL

DL-TX-0093381